

**MEAL DECLARATION
EXHIBIT 10**



**FOLEY
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ATTORNEYS AT LAW

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May 5, 2006

Via Facsimile and U.S. Mail

Douglas H. Meal, Esq.
Ropes & Gray LLP
One International Place
Boston, MA 02110

Re: ***Highfields Capital Ltd. v. SCOR, S.A.***
C.A. No. 04-10624-MLW

Dear Doug:

Pursuant to ¶ 21 of the February 27, 2006 Stipulation and Protective Order (the "Protective Order") entered in the above-referenced matter, this letter will constitute notice of the inadvertent disclosure of Privileged Material, as that term is defined in the Protective Order. Specifically, Highfields has inadvertently produced the documents bates labeled as follows:

- HIGH010077;
- HIGH010098 through HIGH010099;
- HIGH010100;
- HIGH010114 through HIGH010135; and
- HIGH010144 through HIGH010177.

These are privileged documents that were used by Highfields' General Counsel, Joe Mazzella, to provide confidential legal advice to Highfields, including advice relating to certain tax matters, and to conduct the analysis necessary to render that advice. The files also reflect said advice rendered by Mr. Mazzella.

These documents were kept in an unlabeled sub-file of Mr. Mazzella that was inadvertently removed from his general files and mingled with the files of a non-legal employee. Accordingly, it was not initially apparent during our review that the files

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Douglas H. Meal, Esq.

May 5, 2006

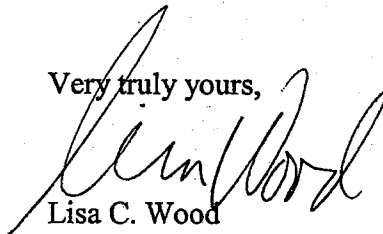
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were privileged. When we reviewed your recent filing with the client, however, we learned of the privileged nature of these documents.

The Protective Order requires SCOR and its counsel to set aside all copies of the Privileged Material and not to use the Privileged Material or any information derived from that material. Highfields requests that SCOR return all copies of the Privileged Material, and confirm, in writing, that it will not use or disclose any of the information derived from this material.

If you have any questions about this matter, please call me to discuss.

Very truly yours,

A handwritten signature in black ink, appearing to read "Lisa C. Wood", written over the typed name.

Lisa C. Wood

cc: Kenneth S. Leonetti, Esq.
Giselle J. Joffre, Esq.
James H. Carter, Jr., Esq. (via e-mail)
Ellen V. Holloman, Esq. (via e-mail)